

EXHIBIT C

**SUMMARY OF PROFESSIONAL SERVICES RENDERED BY PROFESSIONALS BY
DORSEY & WHITNEY LLP ON BEHALF OF THE DEBTORS FOR THE PERIOD
SEPTEMBER 1, 2012 THROUGH DECEMBER 31, 2012**

| Name of Professional Individual | Department and Licensure | Hourly Billing Rate | Total Hours Billed | Total Compensation |
|----------------------------------|---|---------------------|--------------------|--------------------|
| Partners | | | | |
| J. Langdon | Trial MN License No. 0171931 | \$610.00 | 132.6 | \$72,797.40 |
| Associates and Of Counsel | | | | |
| M. Clark | Finance and Restructuring MN License No. 028211X | \$440.00 | 12.1 | \$4,791.60 |
| L. McGlinn | Trial CA License No. 161756 | \$395.00 | 12.5 | \$4,443.75 |

| | | | | |
|-----------------|---|----------|-------|---------------------------|
| J. Mikhailevich | Finance and Restructuring NY License No. 4841557 | \$340.00 | 10.8 | \$3,304.80 |
| B. Smith | Trial MN License No. 0387223 | \$325.00 | 133.0 | \$29,500.00 ¹⁰ |
| J. Stilson | Trial MN License No. 0392913 | \$315.00 | 14.6 | \$4,139.10 |
| E. Hulsebos | Finance and Restructuring MN License No. 0390389 | \$265.00 | 34.5 | \$8,228.25 |
| M. Stinson | Trial MN License No. 0392482 | \$235.00 | 2.2 | \$465.30 |
| A. Brantingham | Trial MN License No. 0389952 | \$235.00 | 81.0 | \$17,131.50 |

¹⁰ Total compensation listed for B. Smith is after application of write-off for fixed fee arrangement.

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|--------------------------|-------------------------------------|----------|------|------------|
| E. Ruda | Trial MN License No. 0393370 | \$235.00 | 0.2 | \$42.30 |
| K. Zinsmaster | Trial MN License No. 0391299 | 235.00 | 8.3 | \$1,755.45 |
| Paraprofessionals | | | | |
| V. Perisho | Trial | \$240.00 | 1.5 | \$324.00 |
| C. Miller | Trial | \$225.00 | 3.7 | \$749.25 |
| M. Stark | Trial | \$225.00 | 0.9 | \$182.25 |
| S. Jarzyna | Library | \$225.00 | 1.3 | \$263.25 |
| N. Bussiere | Trial | \$220.00 | 17.0 | \$3,366.00 |
| R. Knudson | Trial | \$220.00 | 3.8 | \$752.40 |
| A. Ballentine | Trial | \$100.00 | 0.8 | \$72.00 |
| A. Jarboe | Trial | \$100.00 | 0.4 | \$36.00 |
| J. Kragness | Trial | \$100.00 | 8.7 | \$783.00 |

| Professionals Totals | Blended Rate | | |
|---|--------------|--------------|---------------------|
| Total Fees Incurred (After 10% discount and Flat Fee Adjustment) | | 488.2 | \$157,027.75 |
| Total Fees | | | |